



Trustees' Financial Summary

FY2015-16

Submit ID: 0802-77272839

45 Sanders County

0802 Plains Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Ginny Holland **Phone #:** (406) 826-8600

(Signature)

(Date)

Chair, Board of Trustees: Sydne Connolly

(Signature)

(Date)

County Superintendant Carol Turk

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
272	Medicaid	STATE	N/A	State
274	MEDICAID ADMINISTRATIVE CLAIMING	STATE	N/A	
335	Medicaid - CSCT - Altacare Program	STATE	N/A	
368	State support of Data Systems	STATE	N/A	State
434	21st Century Community Learning	FEDERAL	04508021716	84.287
456	IDEA Part B	FEDERAL	4508027716	84.027
457	IDEA Preschool	FEDERAL	4508027916	84.173A
703	Exxon Donation	LOCAL	N/A	
706	MCGOWAN FOUNDATION DONATION	LOCAL	N/A	N/A
801	Tuition Fund Special Ed. Aide Expenses	LOCAL	N/A	N/A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	353,187.87	50,543.20		68,145.57
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,802.41
06	Other Current Assets (190-210)	1,200.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	20,253.19			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	374,641.06	50,543.20		71,947.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	483.39			3,412.30
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	483.39			3,412.30
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	124,093.57	10,000.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	250,064.10	40,543.20		68,535.68
52	TOTAL FUND BALANCE/EQUITY	374,157.67	50,543.20		68,535.68
53	TOTAL LIABILITIES AND FUND BALANCE	374,641.06	50,543.20		71,947.98

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,883.99	61,706.43	173,799.34	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,178.07	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,883.99	61,706.43	176,977.41	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,178.07	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,178.07	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,016.18	
48	Fund Balance for Budget	1,883.99	61,706.43	170,783.16	
52	TOTAL FUND BALANCE/EQUITY	1,883.99	61,706.43	173,799.34	
53	TOTAL LIABILITIES AND FUND BALANCE	1,883.99	61,706.43	176,977.41	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				16,810.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				16,810.40
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				16,810.40
52	TOTAL FUND BALANCE/EQUITY				16,810.40
53	TOTAL LIABILITIES AND FUND BALANCE				16,810.40

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,192.24	8,937.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,192.24	8,937.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,192.24	8,937.00		
52	TOTAL FUND BALANCE/EQUITY	32,192.24	8,937.00		
53	TOTAL LIABILITIES AND FUND BALANCE	32,192.24	8,937.00		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,579.04			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	106,579.04			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	106,579.04			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	106,579.04			
53	TOTAL LIABILITIES AND FUND BALANCE	106,579.04			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	342,866.63	342,828.66
1112	District Levy - Personal Property	5,533.60	15,338.34
1190	Penalties and Interest on Taxes	2,451.23	1,918.93
1510	Interest Earnings	884.38	895.22
1900	Other Revenue from Local Sources	79.91	57.38
3110	Direct State Aid	832,443.76	879,621.58
3111	Quality Educator	75,824.89	75,860.70
3112	At Risk Student	15,711.08	15,424.12
3113	Indian Education For All	6,058.80	6,806.88
3114	American Indian Achievement Gap	2,600.00	2,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	58,261.00	65,721.60
3116	Data For Achievement	4,455.00	6,520.00
3118	Natural Resource Development	5,618.73	9,875.16
3120	State Guaranteed Tax Base Aid	359,003.59	422,926.00
3444	State School Block Grant	77,916.26	77,916.26
3446	SB96 Block Grant Reimbursement	2,624.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,792,333.33	1,924,170.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	774,120.19	783,416.29
		2XX	Personal Services - Employee Benefits	160,304.06	183,809.45
		3XX	Purchased Professional and Technical Services	6,969.67	9,376.00
		4XX	Purchased Property Services	14,553.17	15,556.68
		5XX	Other Purchased Services	2,118.91	1,763.17
		6XX	Supplies and Materials	51,253.97	104,754.19
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	51,535.04	59,028.60
		2XX	Personal Services - Employee Benefits	7,438.86	6,696.61
		3XX	Purchased Professional and Technical Services	2,619.42	2,561.70
		5XX	Other Purchased Services	618.98	576.08
		6XX	Supplies and Materials	14,314.63	10,799.25
		810	Dues and Fees	68.47	0.00
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	6,733.02	7,520.26
		5XX	Other Purchased Services	1,146.46	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
		1XX	Personal Services - Salaries	25,915.35	25,262.40
		2XX	Personal Services - Employee Benefits	8,437.55	8,077.56
		3XX	Purchased Professional and Technical Services	492.03	1,150.76
		6XX	Supplies and Materials	5,201.46	6,382.03
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	37,620.02	38,372.40
		2XX	Personal Services - Employee Benefits	4,425.82	4,909.68
		3XX	Purchased Professional and Technical Services	9,937.78	10,403.40
		5XX	Other Purchased Services	4,182.80	18,233.07
		6XX	Supplies and Materials	3,046.81	2,588.30
		810	Dues and Fees	3,183.20	3,092.05
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	57,982.92	59,056.44
		2XX	Personal Services - Employee Benefits	499.84	387.10
		3XX	Purchased Professional and Technical Services	1,611.63	2,492.15
		5XX	Other Purchased Services	1,617.50	1,793.50
		6XX	Supplies and Materials	2,227.88	5,599.84
		810	Dues and Fees	425.00	425.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	43,983.18	44,053.87
		2XX	Personal Services - Employee Benefits	9,242.27	10,201.56
		3XX	Purchased Professional and Technical Services	4,890.95	8,505.30
		4XX	Purchased Property Services	3,722.35	3,194.05
		5XX	Other Purchased Services	22,312.49	8,192.73
		6XX	Supplies and Materials	2,298.64	5,942.89
		810	Dues and Fees	104.50	88.76
		8XX	Other Expenditures	32.77	0.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	71,304.05	79,975.20
		2XX	Personal Services - Employee Benefits	14,802.80	20,212.40
		3XX	Purchased Professional and Technical Services	10,680.40	21,978.76
		4XX	Purchased Property Services	83,884.86	67,705.12
		5XX	Other Purchased Services	126.84	126.41
		6XX	Supplies and Materials	35,784.29	30,004.97
		7XX	Property and Equipment Acquisition	21,680.45	24,225.00
		810	Dues and Fees	84.00	84.00
		4XXX Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	375.00	838.48
		7XX	Property and Equipment Acquisition	0.00	34,633.50
		52XX Capital Leases or Long Term Notes with Board of Investments			
		850	Interest on Debt	2,826.09	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	49,201.74	47,237.17	
		2XX	Personal Services - Employee Benefits	11,977.31	13,091.17	
		3XX	Purchased Professional and Technical Services	229.00	0.00	
		5XX	Other Purchased Services	204.89	2.11	
		6XX	Supplies and Materials	1,846.28	3,274.09	
	21XX Support Services - Students					
		1XX	Personal Services - Salaries	88.85	107.27	
		2XX	Personal Services - Employee Benefits	813.13	209.67	
		3XX	Purchased Professional and Technical Services	2,570.00	1,740.00	
		4XX	Purchased Property Services	100.00	54.00	
		6XX	Supplies and Materials	959.52	1,121.24	
	316 Data For Achievement					
	1XXX Instruction					
		3XX	Purchased Professional and Technical Services	4,455.00	6,520.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		1XX	Personal Services - Salaries	6,474.00	6,603.48	
		2XX	Personal Services - Employee Benefits	33.85	37.73	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	15,047.34	15,691.29	
		2XX	Personal Services - Employee Benefits	3,036.44	1,581.36	
		4XX	Purchased Property Services	62.81	136.00	
		6XX	Supplies and Materials	1,694.55	2,904.96	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		5XX	Other Purchased Services	9,919.04	9,828.08	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	17,494.00	17,960.00	
		2XX	Personal Services - Employee Benefits	125.01	122.25	
		3XX	Purchased Professional and Technical Services	370.00	195.00	
		4XX	Purchased Property Services	351.48	357.36	
		6XX	Supplies and Materials	1,505.64	4,924.89	
		7XX	Property and Equipment Acquisition	1,370.20	0.00	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	2,121.87	2,240.46	
		2XX	Personal Services - Employee Benefits	163.44	602.15	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	827.07	1,470.32	
801	Tuition Fund Special Ed. Aide Expenses					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	6,562.09	14,179.54	
			2XX Personal Services - Employee Benefits	3,545.28	7,578.66	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	23,860.00	0.00	
			2XX Personal Services - Employee Benefits	8,690.00	0.00	
			6XX Supplies and Materials	313.45	0.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	7,690.00	0.00	
			2XX Personal Services - Employee Benefits	3,425.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,775,866.65	1,893,817.21	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					264,023.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,924,170.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,893,817.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	124,093.57	Less Last Year	44,312.79	(4b)	79,780.78
					79,780.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					374,157.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	101,899.76	103,214.64
	1112 District Levy - Personal Property	1,608.12	4,619.73
	1190 Penalties and Interest on Taxes	697.04	571.17
	1510 Interest Earnings	132.89	115.92
	2220 County On-Schedule Trans Reimb	17,893.85	17,893.84
	3210 State On-Schedule Trans Reimb	17,893.85	17,893.85
	3444 State School Block Grant	7,969.00	7,969.00
	3446 SB96 Block Grant Reimbursement	757.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>148,852.20</u>	<u>152,278.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	4,179.97	4,263.60
			2XX Personal Services - Employee Benefits	491.75	545.57
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	1,780.32	1,815.96
			2XX Personal Services - Employee Benefits	9.28	10.39
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	2,887.54	2,997.89
			2XX Personal Services - Employee Benefits	489.29	540.28
		27XX	Student Transportation Services		
			3XX Purchased Professional and Technical Services	286.00	231.00
			5XX Other Purchased Services	135,399.57	138,279.25
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>145,523.72</u>	<u>158,683.94</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					46,948.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					152,278.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,683.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	10,000.00	Less Last Year	0.00	(4b)	10,000.00	
					10,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,543.20	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	202.79	158.70
	1611 National School Lunch Program	25,062.05	23,579.10
	1612 School Breakfast Program	1,692.00	1,421.10
	1621 Lunch Sales	942.00	1,074.60
	1622 Breakfast Sales	0.60	2.40
	1632 Daily Adult Sales	11,102.20	11,097.70
	1634 Daily Ala Carte Sales	878.80	775.80
	3220 State Food Services Match	760.29	335.85
	4550 Federal Child Nutrition	153,224.89	156,125.71
	4552 Fresh Fruit And Vegetable	13,532.57	14,157.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		207,398.19	208,728.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			1XX	Personal Services - Salaries	2,576.14	3,113.43
			2XX	Personal Services - Employee Benefits	160.72	220.32
			6XX	Supplies and Materials	11,024.18	16,753.76
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	79,612.37	83,179.01
			2XX	Personal Services - Employee Benefits	17,731.86	22,157.78
			4XX	Purchased Property Services	1,349.78	1,120.21
			5XX	Other Purchased Services	479.24	166.95
			6XX	Supplies and Materials	103,611.34	77,811.42
			810	Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					216,660.63	204,637.88



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	65,092.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208,728.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	204,637.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 647.61 (4b)	-647.61	
	-647.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,535.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,263.59	8,227.70
	1112 District Levy - Personal Property	116.27	372.83
	1190 Penalties and Interest on Taxes	24.63	59.49
	1510 Interest Earnings	1.52	0.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,406.01	8,660.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
801	Tuition Fund	Special Ed.	Aide Expenses		
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	9,836.14	3,928.62
			2XX Personal Services - Employee Benefits	5,314.29	2,103.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,150.43	6,032.40

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-744.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,660.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,032.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,883.99 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	209.13	125.27
	2240 County Retirement Distribution	213,299.97	190,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		213,509.10	190,525.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	138,897.00	124,066.34
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	8,052.04	9,196.67
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	3,932.28	3,904.25
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	6,733.50	6,904.21
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	9,767.70	10,017.22
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	7,159.65	7,472.30
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	10,922.48	12,121.29
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,753.08	7,179.97
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	6.99	8.41
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,058.57	1,087.97
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,384.58	2,529.20
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	200.67	249.57
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	2,767.38	2,975.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	10,235.94	10,808.14	
272	Medicaid					
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	981.83	
801	Tuition Fund Special Ed. Aide Expenses					
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	2,509.94	2,789.39	
910						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	3,380.16	0.00	
	26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits	800.37	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				217,562.33	202,292.11	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					73,473.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					190,525.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,292.11	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,706.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
272	Medicaid	
	3354 Medicaid - Speech Therapy	8,079.44
274	MEDICAID ADMINISTRATIVE CLAIMING	
	3357 Montana Administrative Claiming Reimbursement	15,838.85
335	Medicaid - CSCT - Altacare Program	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	232,500.43
434	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	64,300.00
456	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	109,447.00
457	IDEA Preschool	
	4570 IDEA Preschool	2,255.00
703	Exxon Donation	
	1920 Contributions/Donations from Private Sources	500.00
706	MCGOWAN FOUNDATION DONATION	
	1920 Contributions/Donations from Private Sources	4,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		437,420.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
272	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,154.08
			2XX Personal Services - Employee Benefits		1,180.89
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		3,403.77
			272 Subtotal		10,738.74
335	Medicaid - CSCT - Altacare Program				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		232,500.43
			335 Subtotal		232,500.43
368	State support of Data Systems				
	368	K-12 Education Data Systems			
		1XXX	Instruction		
			6XX Supplies and Materials		917.30
			368 Subtotal		917.30



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
434	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,081.25
			2XX Personal Services - Employee Benefits		2,150.06
			3XX Purchased Professional and Technical Services		1,425.00
			5XX Other Purchased Services		2,349.76
			6XX Supplies and Materials		14,954.83
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,683.10
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		23,656.00
			434 Subtotal		64,300.00
456	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,895.25
			2XX Personal Services - Employee Benefits		14,621.92
			6XX Supplies and Materials		922.39
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		37,616.68
			2XX Personal Services - Employee Benefits		15,390.76
			456 Subtotal		109,447.00
457	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			6XX Supplies and Materials		46.46
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,567.32
			2XX Personal Services - Employee Benefits		641.22
			457 Subtotal		2,255.00
703	Exxon Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		500.00
			703 Subtotal		500.00
706	MCGOWAN FOUNDATION DONATION				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		2,844.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		405.73
			706 Subtotal		3,250.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					423,908.98

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					159,297.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					437,420.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					423,908.98 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,016.18	Less Last Year	2,025.98	(4b)	990.20
					990.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					173,799.34 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
272 Medicaid	8,079.44	10,738.74	-2,659.30
274 MEDICAID ADMINISTRATIVE CLAIMING	15,838.85	0.00	15,838.85
335 Medicaid - CSCT - Altacare Program	232,500.43	232,500.43	0.00
368 State support of Data Systems	0.00	917.30	-917.30
434 21st Century Community Learning	64,300.00	64,300.00	0.00
456 IDEA Part B	109,447.00	109,447.00	0.00
457 IDEA Preschool	2,255.00	2,255.00	0.00
703 Exxon Donation	500.00	500.00	0.00
706 MCGOWAN FOUNDATION DONATION	4,500.00	3,250.51	1,249.49
Total	437,420.72	423,908.98	13,511.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.17	33.43
	5300 Operating Transfers from Other Funds	827.07	1,470.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		865.24	1,503.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	15,306.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,503.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,810.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1112 District Levy - Personal Property	6.30	0.00
	1190 Penalties and Interest on Taxes	6.48	0.00
	1510 Interest Earnings	91.12	80.47
	3281 State Technology Aid	1,858.62	1,995.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,962.52	2,075.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	936.73	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	770.66	0.00
			2XX	Personal Services - Employee Benefits	111.36	0.00
			6XX	Supplies and Materials	4,093.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,912.65	0.00	

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				30,116.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,075.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				32,192.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.57	22.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.57</u>	<u>22.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					8,914.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,937.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	64.29	214.79
	5200 Sale or Compensation for Loss of Assets	522.50	345,899.64
	5400 Proceeds from Long-Term Liabilities	159,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		160,086.79	346,114.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	1,070.89
			6XX Supplies and Materials	7,279.07	0.00
			7XX Property and Equipment Acquisition	5,221.18	0.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	10,816.21	0.00
			6XX Supplies and Materials	3,514.71	0.00
			7XX Property and Equipment Acquisition	132,543.89	0.00
			8XX Other Expenditures	0.00	247,923.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				159,375.06	248,994.19

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					9,458.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					346,114.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					248,994.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,579.04 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	31,574.04	30,981.59
XX	39X	1XXX	112 Certified Teacher Staff Salaries	15,019.21	15,577.44
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	37,405.68	40,895.25
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	801,706.02	806,558.01
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	23,320.07	39,638.25
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	999.69	1,301.05
XX	XXX	26XX	41X Energy Utility Services	48,069.94	41,716.91
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	42,465.54	28,133.50
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	798,660.85	16,500.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	49,291.20
b. Related Services Block Grant Entitlement	16,430.40
c. Total Entitlements Subject to Reversion	65,721.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	87,409.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	94,627.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	61,416.71	3,928.62	0.00	0.00	0.00
280	1XXX	2XX	20,669.83	2,103.78	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2.11	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,274.09	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	107.27	0.00	0.00	0.00	0.00
280	21XX	2XX	209.67	0.00	0.00	0.00	0.00
280	21XX	3XX	1,740.00	0.00	0.00	0.00	0.00
280	21XX	4XX	54.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	1,121.24	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			88,594.92	6,032.40	0.00	0.00	0.00

94,627.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	37,641.54	0.00	4,293.50	0.00	41,935.04
Buildings	3,026,711.89	0.00	18,157.75	111,662.43	2,933,207.21
Machinery and Equipment	139,387.35	0.00	55,004.29	20,499.18	173,892.46
Construction in Progress	41,118.05	0.00	0.00	41,118.05	0.00
Totals at Historical Cost	3,244,858.83	0.00	77,455.54	173,279.66	3,149,034.71
Depreciation					
Building Accum	1,173,394.88	0.00	68,233.24	84,144.08	1,157,484.04
Machinery and Equipment Accum	82,830.17	0.00	8,906.95	15,800.12	75,937.00
Total Accumulated Depreciation	1,256,225.05	0.00	77,140.19	99,944.20	1,233,421.04
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,988,633.78	0.00	315.35	73,335.46	1,915,613.67

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	3,571.39	0.00	0.00
Food Service (31XX)	508.53	0.00	0.00
Extracurricular (34XX, 35XX)	1,805.06	0.00	0.00
Unallocated	71,255.21	0.00	0.00
Total Depreciation for FY2016	77,140.19	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	82,763.46	17,610.14	0.00	0.00	100,373.60	29,263.91	71,109.69
Loans Payable	242,234.00	0.00	242,234.00	0.00	0.00	0.00	0.00
Other Post Employment Benefits	8,507.95	13,589.95	0.00	0.00	22,097.90	0.00	22,097.90
Other	36,900.00	0.00	10,800.00	0.00	26,100.00	10,800.00	15,300.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	370,405.41	31,200.09	253,034.00	0.00	148,571.50	40,063.91	108,507.59

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	165,695.65	8,694.97	0.00	174,390.62
Net Pension - TRS	1,408,884.52	72,508.36	0.00	1,481,392.88